

**GOVERNMENT OF TELANGANA  
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) – Amendments on Rates of Tax - Notification - Orders – Issued.

**REVENUE (CT-II) DEPARTMENT**

**G.O.Ms.No. 18**

**Dated: 05-03-2022**

**Read the following:-**

1. G.O.Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017.
2. Government of India, Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 06/2021 - Central Tax (Rate), dt. 30-09-2021.
3. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 07/2021 - Central Tax (Rate), dt. 30-09-2021.
4. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 08/2021 - Central Tax (Rate), dt. 30-09-2021.
5. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 09/2021 - Central Tax (Rate), dt. 30-09-2021.
6. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 10/2021 - Central Tax (Rate), dt. 30-09-2021.
7. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 11/2021 - Central Tax (Rate), dt. 30-09-2021.
8. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 12/2021 - Central Tax (Rate), dt. 30-09-2021.
9. From the Commissioner of Commercial Taxes, Telangana State, Hyderabad, Lr No. CCT's Ref No. A(1)/75/2017, Dt. 12-11-2021.

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**ORDER:-**

The following Notification shall be published in an Extra-ordinary issue of Telangana Gazette Dt. 05.03.2022.

**NOTIFICATION No. 06/2021-State Tax (Rate)**

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby make the following further amendments in the notification No. 11/2017 – State Tax (Rate), issued vide G.O. Ms. No.110, Revenue (CT-II) Department, Dt. 29.06.2017, published in Telangana Gazette Part-I, Extraordinary No.191/A, Dt:30.06.2017 and as amended subsequently from time to time namely:-

**(PTO)**

**AMENDMENTS**

In the said notification, -

(i) in the Table, -

- (a) against serial number 3, in column (3), in item (iv), in clause (g), after the figures and letters "12AA", word, figures and letters " or 12AB" shall be inserted;
- (b) in serial number 17, -
  - (A) item (i) and the entries relating thereto in columns (3), (4) and (5) shall be omitted;
  - (B) for item (ii) and the entries relating thereto in columns (3), (4) and (5), the following entries shall be substituted, namely:-

(3)	(4)	(5)
"(ii) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right.	9	-"

- (c) against serial number 26, in column (3), -
  - (A) after item (ic) and the entries relating thereto in columns (3), (4) and (5), the following entries shall be inserted, namely:-

(3)	(4)	(5)
"(ica) Services by way of job work in relation to manufacture of alcoholic liquor for human consumption.	9	-"

- (B) in item (id), for the brackets, letters and word "(i), (ia), (ib) and (ic)", the brackets, letters and word "(i), (ia), (ib), (ic) and (ica)" shall be substituted;
  - (C) in item (iv), for the brackets, letters and word "(i), (ia), (ib), (ic), (id), (ii), (iia) and (iii)", the brackets, letters and word "(i), (ia), (ib), (ic), (ica), (id), (ii), (iia) and (iii)" shall be substituted;
- (d) against serial number 27,-
  - (A) item (i) and the entries relating thereto in columns (3), (4) and (5) shall be omitted;
  - (B) for item (ii) and the entries relating thereto in columns (3), (4) and (5), the following entries shall be substituted, namely:-

(3)	(4)	(5)
"Other manufacturing services; publishing, printing and reproduction services; material recovery services.	9	-"

- (e) against serial number 34, for items (iii) and (iiia) and the entries relating thereto in columns (3), (4) and (5), following items and entries shall be substituted, namely:-

(3)	(4)	(5)
"(iii) Services by way of admission to; (a) theme parks, water parks and any other place having joy rides, merry- go rounds,	9	-

go carting, or (b) ballet, - other than any place covered by (iiia) below		
(iiia) Services by way of admission to (a) casinos or race clubs or any place having casinos or race clubs or (b) sporting events like Indian Premier League.	14	-";

- (f) against serial number 38, in column (3), in Explanation, for the figures, words and letter "234 of Schedule I", the figures, letter and words "201A of Schedule II" shall be substituted;
- (ii) in the "Annexure: Scheme of Classification of Services", after serial number 118 and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)
"118a	<b>Group 99654</b>		<b>Multimodal Transport of goods from a place in India to another place in India</b>
118b		996541	Multimodal Transport of goods from a place in India to another place in India".

2. This notification shall come into force with effect from 1st day of October, 2021.

**NOTIFICATION No. 07/2021- State Tax (Rate)**

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby make the following further amendments in the notification No.12/2017- State Tax (Rate), issued vide G.O. Ms. No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt. 30.06.2017, and as amended subsequently from time to time namely:-

**AMENDMENTS**

In the said notification, in the Table, -

- (i) against serial number 1, in column (3), after the figures and letters "12AA", the word, figures and letters "or 12AB" shall be inserted;;
- (ii) against serial number 9AA, in column (3), after the words "hosted in India", the words "whenever rescheduled" shall be inserted;
- (iii) after serial number 9AA and the entries relating thereto, the following shall be inserted, namely : -

(1)	(2)	(3)	(4)	(5)
"9AB	Chapter 99	Services provided by and to Asian Football Confederation (AFC) and its subsidiaries directly or indirectly related to any of the events under AFC	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the

		Women's Asia Cup 2022 to be hosted in India.		events under AFC Women's Asia Cup 2022.”;
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- (iv) against serial numbers 9D and 13, in column (3), after the figures and letters “12AA”, the word, figures and letters “ or 12AB” shall be inserted;
- (v) against serial numbers 19A and 19B, in column (5), for the figures “2021”, the figures “2022” shall be substituted;
- (vi) serial number 43 and the entries relating thereto shall be omitted;
- (vii) after serial number 61 and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
“61A	Heading 9991	Services by way of granting National Permit to a goods carriage to operate through-out India / contiguous States.	Nil	Nil”;

- (viii) against serial number 72, in column (3), after the words “for which”, the figures, symbol and words “75% or more of the” shall be inserted;
- (ix) against serial numbers 74A and 80, in column (3), after the figures and letters “12AA”, word, figures and letters “ or 12AB” shall be inserted;
- (x) after serial number 82A and the entries relating thereto, the following shall be inserted, namely : -

(1)	(2)	(3)	(4)	(5)
“82B	Heading 9996	Services by way of right to admission to the events organised under AFC Women's Asia Cup 2022	Nil	Nil”;

2. This notification shall come into force with effect from 1<sup>st</sup> day of October, 2021.

**NOTIFICATION No. 08/2021- State Tax (Rate)**

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government, on the recommendations of the Council, hereby make the following further amendments in the notification No. 1/2017-StateTax (Rate), issued vide G.O. Ms. No.110, Revenue(CT.II) Department, Dt: 29.06.2017, published in Telangana Gazette Part-I, Extraordinary No.191/A, Dt: 30.06.2017, and as amended subsequently from time to time namely:-

**AMENDMENTS**

In the said notification,

- (a) in Schedule I - 2.5%,
  - (i) after S. No. 71 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“71A	1209	Tamarind seeds meant for any use other than sowing”;
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- (ii) S. Nos. 138 to 148 and the entries relating thereto shall be omitted;

(iii) after S. No. 186 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"186A	3826	Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel";
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(iv) S. No. 187A and the entries relating thereto shall be omitted;

(v) S. No. 234 and the entries relating thereto shall be omitted;

(vi) in List 1, after item number 231 and the entries relating thereto, the following shall be inserted, namely: -

"(232) Pembrolizumab (Keytruda)";

(vii) in List 3, after item number (B) (2) and the entries relating thereto, the following shall be inserted, namely: -

"(3) Retro fitment kits for vehicles used by the disabled";

(b) in Schedule II – 6%, -

(i) against S. No. 80A, in column (3), for the entry, the following entry shall be substituted, namely: -

"Bio-diesel (other than bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel)";

(ii) S. No. 122 and the entries relating thereto shall be omitted;

(iii) S. Nos. 127 to 132 and the entries relating thereto shall be omitted;

(iv) after S. No. 201 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"201A	84, 85 or 94	<p>Following renewable energy devices and parts for their manufacture:-</p> <p>(a) Bio-gas plant;</p> <p>(b) Solar power based devices;</p> <p>(c) Solar power generator;</p> <p>(d) Wind mills, Wind Operated Electricity Generator (WOEG);</p> <p>(e) Waste to energy plants / devices;</p> <p>(f) Solar lantern / solar lamp;</p> <p>(g) Ocean waves/tidal waves energy devices/plants;</p> <p>(h) Photo voltaic cells, whether or not assembled in modules or made up into panels.</p> <p>Explanation:- If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in the notification No. 11/2017 – State Tax (Rate), issued vide G.O. Ms. No.110, Revenue (CT-II) Department, Dt. 29.06.2017, the value of supply of goods for the purposes of this entry shall be deemed as</p>
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		seventy per cent of the gross consideration charged for all such supplies, and the remaining thirty per cent of the gross consideration charged shall be deemed as value of the said taxable service.”;
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- (v) S. Nos. 205A to 205H and the entries relating thereto shall be omitted;
  - (vi) S. No. 232 and the entries relating thereto shall be omitted;
- (c) in Schedule III – 9%, -
- (i) after S. No. 26B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“26C	2601	Iron ores and concentrates, including roasted iron pyrites.
26D	2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.
26E	2603	Copper ores and concentrates.
26F	2604	Nickel ores and concentrates.
26G	2605	Cobalt ores and concentrates.
26H	2606	Aluminium ores and concentrates.
26I	2607	Lead ores and concentrates.
26J	2608	Zinc ores and concentrates.
26K	2609	Tin ores and concentrates.
26L	2610	Chromium ores and concentrates.”;

- (ii) after S. No. 101 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“101A	3915	Waste, Parings and Scrap, of Plastics.”;
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- (iii) for S. No. 153A and the entries relating thereto, the following S. No. and the entries shall be substituted, namely: -

“153A	4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.”;
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- (iv) after S. No. 157 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“157A	4906 00 00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.
157B	4907	Unused postage, revenue or similar

		stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title (other than Duty Credit Scrips).
157C	4908	Transfers (decalcomanias).
157D	4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.
157E	4910	Calendars of any kind, printed, including calendar blocks.
157F	4911	Other printed matter, including printed pictures and photographs; such as Trade advertising material, Commercial catalogues and the like, printed Posters, Commercial catalogues, Printed inlay cards, Pictures, designs and photographs, Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices.”;

(v) after S. No. 398 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“398A	8601	Rail locomotives powered from an external source of electricity or by electric accumulators.
398B	8602	Other rail locomotives; locomotive tenders; such as Diesel electric locomotives, Steam locomotives and tenders thereof.
398C	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604.
398D	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles).
398E	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604).
398F	8606	Railway or tramway goods vans and wagons, not self-propelled
398G	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof.
398H	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways,

		parking facilities, port installations or airfields; parts of the foregoing.”;
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- (vi) against S. No. 447, in column (3), for the entry, the entry “Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens; stylograph pens and other pens; duplicating stylos; pen holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609.”, shall be substituted;
- (d) in Schedule IV – 14%, -
- (i) after S. No. 12A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“12B	2202	Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice.”;
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2. This notification shall come into force with effect from 1st day of October, 2021.

### **NOTIFICATION No. 09/2021 – State Tax (Rate)**

In exercise of the powers conferred by sub-section (1) of Section 11 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017), the State Government, on the recommendations of the Council, hereby make the following further amendments in the notification No. 2/2017-State Tax (Rate), issued vide G.O. Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt. 30-06-2017 and as amended subsequently from time to time, namely:-

#### **AMENDMENT**

In the said notification, in the Schedule, for S. No. 86 and the entries relating thereto, the following S. No. and entries thereto shall be substituted, namely: -

“86	1209	Seeds, fruit and spores, of a kind used for sowing  <b><i>Explanation:</i></b> This entry does not cover seeds meant for any use other than sowing.”;
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2. This notification shall come into force with effect from the 1st day of October, 2021.

### **NOTIFICATION No. 10/2021 – State Tax (Rate)**

In exercise of the powers conferred by sub-section (3) of section 9 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government, on the recommendations of the Council, hereby make the following further amendments in the notification No. 4/2017-State Tax (Rate), issued vide G.O. Ms. No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt. 30-06-2017 and as amended subsequently from time to time, namely:-

In the said notification, in the Table, after S. No. 3 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:



"3A	33012400, 33012510, 33012520, 33012530, 33012540	Following essential oils other than those of citrus fruit namely: - a) Of peppermint (Menthapiperita); b) Of other mints : Spearmint oil (exmenthaspicata), Water mint-oil (exmentha aquatic), Horsemint oil (exmenthasylvestries), Bergament oil (ex-mentha citrate).	Any Unregistered Person	Any Registered Person.";
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2. This notification shall come into force with effect from the 1st day of October, 2021.

### **NOTIFICATION No. 11/2021 – State Tax (Rate)**

In exercise of the powers conferred by sub-section (1) of section 9 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017), the State Government, on the recommendations of the Council, hereby make the following further amendments in the notification No. 39/2017-State Tax (Rate), issued vide G.O.Ms.No. 253, Revenue (CT-II) Department, Dt. 23-11-2017, namely:-

#### **AMENDMENTS**

In the said notification, in the Table, against S. No. 1, -

(i) in column (3), for the entry, the entry

"(a) Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government;

(b) Fortified Rice Kernel (Premix) supply for ICDS or similar scheme duly approved by the Central Government or any State Government." shall be substituted;

(ii) in column (4), in the entry, for the words "food preparations" at both the places, where they occur, the word "goods" shall be substituted;

2. This notification shall come into force with effect from the 1st day of October, 2021.

### **NOTIFICATION No. 12/2021 – State Tax (Rate)**

In exercise of the powers conferred by sub-section (1) of section 11 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017) (hereafter in this notification referred to as "the said Act"), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempt the goods specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act No.51 of 1975), as the case may be, as specified in the corresponding entry in column (2) of the said Table, from so much of the state tax leviable thereon under section 9 of the said Act, as is in excess of the amount calculated at the rate as specified in corresponding entry in column (4) of the aforesaid Table, namely:-

Table

Sl. No.	Chapter, Heading, Subheading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1	30	Tocilizumab	Nil
2	30	Amphotericin B	Nil
3	30	Remdesivir	2.5%
4	30	Heparin (anti-coagulant)	2.5%
5	30	Itolizumab	2.5%
6	30	Posaconazole	2.5%
7	30	Infliximab	2.5%
8	30	Bamlanivimab & Etesevimab	2.5%
9	30	Casirivimab & Imdevimab	2.5%
10	30	2-Deoxy-D-Glucose	2.5%
11	30	Favipiravir	2.5%

2. This notification shall come into force from the 1st day of October, 2021 and remain in force up to and inclusive of the 31st December, 2021.

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)**

**SOMESH KUMAR  
CHIEF SECRETARY &  
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To:  
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)  
The Commissioner of Commercial Taxes, Telangana State, Hyderabad.  
The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.  
The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

**Copy to:**  
The Accountant General, Telangana State, Hyderabad.  
The Law (A) Department.  
The Principal Secretary to Hon'ble Chief Minister (NR), Government of Telangana.  
The P.S. to Special Chief Secretary to Government, Revenue (CT&Ex) Department.  
Sf /Sc.

**//FORWARDED :: BY ORDER//**

**SECTION OFFICER**